

**IDAHO STATE TAX COMMISSION**

11321 Chinden Blvd., Building 2  
Coral Conference Room  
(208) 334-7500

**APPEALS RESOLUTION MEETING**

October 28, 2020

This meeting was set to render a final resolution for the appeals dockets indicated. These dockets were heard and discussed in accordance with Idaho Open Meeting Law.

Each individual appellant had an opportunity to provide information related to their case, including an informal hearing if requested.

The Appeals Resolution Meeting convened at 1:30 p.m. Guests were allowed to attend via telephone. Staff in attendance in the conference room were Commissioner Moyle, Commissioner McCray, Commissioner Katsilometes, Commissioner Werk, Rod Brevig, David Bettencourt, Maria Young, Lisa Palmer, Jim Gunter, Michael Chakarun, Alan Pack, Cynthia Adrian, Phil Skinner, George Brown, Jerott Rudd and Meredith Hodgson. Joining the meeting through Microsoft Teams were Nathan Nielson, Elisa Magnuson, Andrea Madsen, Becky Ihli, Kim Wind, and Frank Pinkney.

To protect the confidentiality of taxpayer's tax and personal information, the Commission will not discuss this type of information in the public portion of this meeting. Likewise, the Tax Commission will not allow public comment at this meeting.

**Business Requiring Vote of the Commission**

Each Commissioner has had the opportunity to review the file for each docket on the agenda and ask questions of appeals staff prior to this meeting. Additionally, each Commissioner has a summary of each docket in their meeting folder. The Oversight Commissioner for each tax type will not vote to decide the outcome of those dockets.

**Action Item:** Approve September 23, 2020 and October 6, 2020 Minutes Tom Katsilometes  
Commissioner Werk moved to approve the minutes of the Appeals Resolution Meeting held on September 23, 2020 and October 6, 2020. Commissioner Moyle seconded the motion. All Commissioners voted in the affirmative and the minutes of the Appeals Resolution Meeting held September 23, 2020 and October 6, 2020 were approved.

**Action Item:** Resolution 20-04: 2021 Stumpage Values Rod Brevig  
Rod Brevig, Forest Tax Administrator, presented Resolution 20-04 for the 2021 Stumpage Values. Stumpage value is the value of a tree to the landowner as it stands in the woods. All the multiple processes to turn a tree into lumber are not included in stumpage values. Commissioner Werk made a motion to approve Resolution 20-04: 2021 Stumpage Values. Commissioner Moyle seconded the motion. Commissioner Katsilometes called for a vote. All voted in favor and the motion was approved.

Attorney Phil Skinner reminded Commissioners of their responsibility to protect confidential taxpayer information and when it is appropriate to go into executive session.

**a. Action Item: 1-115-367-424**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest as appropriate for Docket Number 1-115-367-424. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**b. Action Item: 0-749-193-216**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice and update interest accordingly for Docket Number 0-749-193-216. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; Commissioner Werk recused himself from the vote, all others voted in favor and the motion was approved.

**c. Action Item: 0-257-566-720**

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes moved to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 0-257-566-720. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**d. Action Item: 0-320-401-408**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk moved to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-320-401-408. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**e. Action Item: 0-713-525-248**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-713-525-248. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**f. Action Item: 1-501-964-288**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 1-501-964-288. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**g. Action Item: 1-314-637-824**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-314-637-824. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**h. Action Item: 1-584-777-216**

Janet Moyle

This case was removed from the agenda pending a vote at the November Appeals Resolution Meeting.

**i. Action Item: 2-030-839-808**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 2-030-839-808. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**j. Action Item: 2-051-524-608**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 2-051-524-608. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**k. Action Item: 1-287-071-744**

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to enter into a settlement agreement with the taxpayer for Docket Number 1-287-071-744. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Discussion of abating interest. Settlement authority is the only legal course to negotiate interest.

**l. Action Item: 1-752-737-792**

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case.

Commissioner Katsilometes moved to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 1-752-737-792. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**m. Action Item:** 1-484-204-032

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-484-204-032. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**n. Action Item:** 1-903-044-608

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 1-903-044-608. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**o. Action Item:** 1-299-851-264

Janet Moyle

Jim Gunter is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-299-851-264. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**p. Action Item:** 0-755-836-928

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 0-755-836-928. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**q. Action Item:** 1-729-701-888

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the modified Notice for Docket Number 1-729-701-888. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**r. Action Item:** 0-876-718-080

Janet Moyle

Jim Gunter is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and

staff to modify the Notice for Docket Number 0-876-718-080. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**s. Action Item: 0-404-301-824**

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 0-404-301-824. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**t. Action Item: 0-447-162-368**

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-447-162-368. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**u. Action Item: 1-903-175-680**

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 1-903-175-680. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**v. Action Item: 1-627-113-472**

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-627-113-472. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**w. Action Item: 0-543-434-752**

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 0-543-434-752. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**x. Action Item: 1-245-644-800**

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight

commissioner and staff to uphold the Notice for Docket Number 1-245-644-800. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**y. Action Item:** 0-878-749-696

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-878-749-696. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**z. Action Item:** 2-051-647-488

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the appeals recommendation to cancel the Notice for Docket Number 2-051-647-488. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**aa. Action Item:** 0-347-678-720

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-347-678-720. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**bb. Action Item:** 1-858-947-072

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-858-947-072. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**cc. Action Item:** 1-952-532-480

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 1-952-532-480. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

**dd. Action Item:** 2-040-367-104

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case.

Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 2-040-367-104. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

ee. **Action Item:** 2-074-249-216

Janet Moyle

Alan Pack is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to modify the Notice for Docket Number 2-074-249-216. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

ff. **Action Item:** 0-127-117-312

Janet Moyle

David Bettencourt is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner McCray made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-127-117-312. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

gg. **Action Item:** 1-839-507-456

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 1-839-507-456. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

hh. **Action Item:** 0-292-792-320

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any questions. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to cancel the Notice for Docket Number 0-292-792-320. Commissioner McCray seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

ii. **Action Item:** 1-973-626-880

Janet Moyle

Lisa Palmer is the Tax Appeals Specialist that handled this case. Commissioner Moyle asked if there were any question. Hearing none, Commissioner Moyle asked for a motion for the resolution of this case. Commissioner Katsilometes made a motion to approve the recommendation of the oversight commissioner and staff to enter into a closing agreement for the Notice for Docket Number 1-973-626-880. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Moyle; all voted in favor and the motion was approved.

Commissioner Moyle turned the meeting over to Commissioner Katsilometes for a property tax case.

jj. **Action Item:** 0-276-033-536

Tom Katsilometes

Cynthia Adrian is the Tax Appeals Specialist that handled this case. Commissioner Katsilometes asked if there were any questions. Hearing none, Commissioner Katsilometes asked for a motion for the resolution of this case. Commissioner Moyle made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-276-033-536. Commissioner Werk seconded the motion. A roll call vote was taken by Commissioner Katsilometes; all voted in favor and the motion was approved.

Commissioner Katsilometes turned the meeting over to Chairman McCray for a business tax case.

kk. **Action Item:** 0-705-218-560

Jeff McCray

Jim Gunter is the Tax Appeals Specialist that handled this case. Commissioner McCray asked if there were any questions. Hearing none, Commissioner McCray asked for a motion for the resolution of this case. Commissioner Werk made a motion to approve the recommendation of the oversight commissioner and staff to uphold the Notice for Docket Number 0-705-218-560. Commissioner Katsilometes seconded the motion. A roll call vote was taken by Commissioner McCray; all voted in favor and the motion was approved.

Chairman McCray adjourned the meeting at 2:40 p.m.